

City of San Antonio

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ¹	Per Capita Income ¹	Median Age ¹	Education Levels In Years Of Formal Schooling ¹	School Enrollment ²	Unemployment Rate ³
1994	1,029,900	15,300	30.7	13.7	238,048	5.2%
1995	1,068,600	16,700	30.9	13.7	237,348	5.3%
1996	1,109,600	18,200	31.0	13.7	240,676	4.1%
1997	1,133,000	18,600	31.7	13.8	245,812	4.1%
1998	1,162,600	19,500	32.1	13.9	245,946	4.3%
1999	1,187,600	19,770	32.2	13.9	247,471	3.8%
2000	1,207,500	19,950	32.5	13.9	262,567	4.0%
2001	1,226,250	20,200	31.8	13.9	267,184	4.1%
2002	1,241,100	19,300	32.0	14.0	270,025	5.1%
2003	1,262,800	19,960	32.2	14.0	275,796	5.5%

Notes: ¹Source: Planning Department, City of San Antonio, Texas.

²Source: Individual School Districts Annual Census

³Source: Texas Workforce Commission

City of San Antonio

Miscellaneous Statistical Data

(For Fiscal Year Ended September 30, 2003)

Date of Incorporation	December 14, 1837
Date of Adoption of City Charter	October 2, 1951
Form of Government	Council-Manager

Area	505.86 square miles
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Miles of Sewer:	
Storm	383.7
Sanitary	4,967

Building Permits:	
Permits Issued	22,328
Estimated Cost	\$1,377,757,875

Fire Protection and Emergency Medical Services:	
Number of Fire Stations	48
Number of EMS Units	26
Number of EMS Paramedics	323
Number of Firefighters	1,091

Police Protection:	
Number of Stations	6
Number of Police Officers	1,991
Number of School Crossing Guards	255

Recreation:	
Parks Acreage	14,509
Number of Parks and Recreation Areas over One Acre	192
Number of Municipal Golf Courses	6
Number of Municipal Swimming Pools	23
Number of Recreation Centers - All Year	26
Number of Recreation Centers - Summer	72

Sewer Service:	
Number of Sewer Customers	305,050
Estimated Number of Persons Served	1,156,131

Water Service:	
Number of Water Customers	338,783
Estimated Number of Persons Served	1,266,273

City of San Antonio

Miscellaneous Statistical Data

(For Fiscal Year Ended September 30, 2003)

Education:

(Twelve School Districts Wholly or Partly Within San Antonio City Limits)

Number of Schools	389
Number of Teachers	18,394
Number of Students Registered	275,796
Average Daily Attendance	259,736

City Employees:

Unclassified:

Regular	97
Part-Time (Annual)	6
Temporary	1,811
Part-Time	694

Classified:

Regular	9,733
Other	98

Total	12,439
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City of San Antonio

Miscellaneous Statistical Data

(For Fiscal Year Ended September 30, 2003)

Election:

Registered Voters	678,725 ⁽¹⁾
Number of Votes Cast Last City Regular Election	41,117 ⁽¹⁾
Percentage of Registered Voters voting	6.1% ⁽¹⁾

Population

Increase

1900	53,321	-----
1910	96,614	81.2%
1920	161,379	67.0%
1930	231,543	43.5%
1940	253,854	9.6%
1950	408,442	60.9%
1960	587,718	43.9%
1970	654,153	11.3%
1980	786,023	20.2%
1990	938,900	19.4%
2000	1,207,500	28.6%
2003	1,262,800 ⁽²⁾	4.6%

NOTE: Source of this information is the Bureau of Census

⁽¹⁾ Information taken from last City Election held May 2003.

⁽²⁾ Estimated by the City of San Antonio, Texas, Planning Department, as of September 30, 2003.

Principal Taxpayers

<u>Taxpayer</u>	<u>Type of Business</u>		<u>Principal Taxpayer Taxable Valuation</u>	<u>Percentage To Net Taxable Valuation</u>
H.E. Butt Grocery Stores	Retail/Grocery	\$	492,683,940	1.19%
Southwestern Bell Telephone Company	Telecommunications		458,598,540	1.10%
United Services Automobile Association	Insurance/Banking/Real Estate		334,926,906	0.81%
Wal-Mart Stores, Inc.	Retail/Grocery		210,287,190	0.51%
Marriott Corporation	Hotels		170,201,350	0.41%
Humana/Methodist Healthcare System	Hospital/Healthcare Provider		167,435,610	0.40%
Time Warner	Cable Television		119,875,820	0.29%
Simon Property Group (Texas)	Shopping Centers		111,836,860	0.27%
Hyatt Regency	Hotels		111,809,350	0.27%
North Star Mall	Shopping Centers		108,781,510	0.26%
TOTALS		\$	<u>2,286,437,076</u>	<u>5.51%</u>

Glossary

The Adopted Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Adopted Budget Document in understanding these terms, a budget glossary has been included in the document.

Accounting System: The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting: A basis of accounting in which revenues are recognized in the period in which they are earned and became measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting a revenue that was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than July 10.

Activity: A special unit of work or service performed.

Administrative Transfer: See Transfer.

Adopted Budget: See Budget.

Ad Valorem Tax: The tax is based "according to value" of property and is used as the source of revenue to pay general obligation debt and to support the General Fund.

African-American Business Enterprise (AABE): A sole proprietorship, partnership, or corporation owned, operated, and controlled by a minority group member(s) who have at least 51% ownership.

All Funds Summary: The comprehensive summary of all budgeted funds.

Allotment: To allot is to divide an appropriation into amounts that may be encumbered or expended during a time period.

Amended Budget: Represents the original adopted budget plus any amendments passed as of October 1. This figure does not include prior year encumbrances or re-appropriation.

Appropriation: A legal authorization granted by the City Council to establish legal authority for city officials to make expenditures/expenses or incur obligations for specific purposes. It does not include prior year encumbrances or re-appropriation. An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and typically granted for a one-year period.

Approved Budget: As used in fund summaries and department summaries within the budget document, it represents the budget as originally adopted by the City Council. It does not include prior year encumbrances or re-appropriation.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. An assessed valuation represents the appraised valuation less any exemptions. (Note: Property values are established by the Bexar Appraisal District.)

Assets: Property owned by the City, which has monetary value.

Audit: A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An accounting audit is intended to ascertain whether financial statements fairly present financial position and results of operations.

Bad Debt: In the United States, The National Bank Act defines a bad debt as an unsecured debt on which interest or payment is past due and unpaid for six months (and which is not in process of collection). Some businesses set aside a reserve on their books to offset losses from bad debts.

Balanced Scorecard: Helps to translate an organization's mission and strategy into a comprehensive set of performance measures that provide the framework for a strategic measurement and management system.

Bank Depository Agreement: A contract between a municipality and a depository, negotiated and entered into in accordance with the specifications of the Local Government Code, which sets forth the agreements between the parties regarding banking services.

Balance Sheet: A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specific date.

Base Budget: On-going expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain current service levels previously authorized by the City Council.

Beginning Balance: The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year (ending balance).

Bond: A debt instrument embodying a written promise to pay a specified sum of money, the face value or principal, at a specific date or dates in the future (maturity date), together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. Bonds are typically used for long-term debt to pay for specific capital expenditures, such as buildings, streets, and bridges, or utility expansion/repair.

Bond -- General Obligation (G.O.): A bond, which is secured by the full faith and credit of the issuer. G. O. bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvement projects such as parks and streets. In Texas, G.O. bonds must be authorized by public referenda.

Bond -- Proceeds: Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

Bond -- Revenue: Bonds whose principal and interest are paid from earnings of an enterprise fund.

Budget: A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier the term usually indicates a financial plan for a single fiscal year. In practice, the term "budget" is used in two ways. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative (proposed) or whether it has been approved by the appropriating body (adopted).

Budget Adjustment: A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. City staff has the prerogative to adjust expenditures within a department budget.

Budget Calendar: The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the City Council. The adopted budget document presents the authorization made by the City Council for City officials to obligate and expend resources.

Budget Message (City Manager's Transmittal Letter): The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budget Ordinance: The official enactment by the City Council established the legal authority for the City officials to obligate and expend resources.

Budgetary Control: The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures: Budgetary expenditures are decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by non-current liabilities.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The proposed budget document that is submitted for Council approval is composed of budgeted funds.

Capital Assets: Assets of significant value and having a useful life of 10 years or more. Capital assets are also referred to as fixed assets.

Capital Equipment Budget (Capital Outlay): The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items such as salaries, utilities, and office supplies. The Capital Outlay Budget includes funds for capital equipment purchases, such as typewriters, vehicles, furniture, machinery, building improvements, computers, and special tools, which are usually distinguished from operating items according to their value and projected useful life. The dollar value varies according to the policy established by each jurisdiction.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a period of six future years setting forth each capital project, its scope of work and City Council District location, the amount to be expended in each year, and the method of financing those expenditures, to provide long-lasting physical improvements.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a plan separated from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects includes new streets, buildings, recreational facilities, and large scale remodeling.

Capital Improvement Project Activity: A capital improvement project activity is one of the following groups:

- *Planning and Engineering:* Inclusive of this group are architectural and engineering professional services, cultural resource surveys, real estate appraisal services, and special studies, which may include cost-benefit analysis, and conceptual design alternatives
- *Right-of-Way Acquisition:* Inclusive of this group is the purchase or acquisition of easements, land for right-of-way, sites for construction, appraisal costs, relocation costs, and demolition for site clearance.
- *Construction:* Inclusive of this group are costs for construction or reconstruction of capital improvements, such as: buildings, streets, bridges, curbs, sidewalks, storm drainage, flood control facilities, and recreation facilities.

- *Other*: Inclusive of this group are costs for initial capital equipment, such as fire-fighting apparatus, major recreational equipment, and library books normally associated with development of a municipal facility.

Cash Accounting (Cash Basis): A basis of accounting, which recognizes revenues when received and expenditures when paid.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Certificate of Obligation (C.O.): Debt instruments secured by the ad valorem taxing power of a city. Short-term or long-term debt (pending on the project) which is authorized by the City Council and does not require prior voter approval.

Character Code: A basis for distinguishing types of expenditures; the five major characters used by the City of San Antonio are: Personal Services--01, Contractual--02, Commodities--03, Other Expenditures--04, Capital Outlay--05. It is comprised of a five digit account code used to identify line items. The first two numbers identifying the major category and the last three numbers identifying the object code.

Charts of Accounts: A chart detailing the system of general ledger accounts.

City Council: The current elected officials of the City as set forth in the City's Charter. Unless otherwise stated, the Mayor is considered part of the City Council.

City Manager: The individual appointed by the City Council who is responsible for the administration of the affairs of the City.

City Public Service: San Antonio municipally-owned electric and gas systems. San Antonio acquired its gas and electric utilities in 1942 from the American Light and Traction Company, which had been ordered by the Federal Government to sell properties under provisions of the Holding Company Act of 1933. The Trust Indenture established management requirements and provides that the complete management and control of electric and gas systems, shall be vested in a Board of Trustees consisting of five citizens of the United States of America permanently residing in Bexar County, Texas, to be known as the "City Public Service Board of San Antonio". The Mayor of the City of San Antonio is a permanent ex officio member. A major revenue source to the General Fund is the City's 14% share of City Public Service (CPS) revenues, which represent a return to the City of its equity investment in the utility.

Closing Ordinance: A document detailing the closure of all funds and accounts and to provide for necessary adjustments at the Department level at the end of a fiscal budget year.

Commercial Paper: A short-term unsecured promissory note, supported by a bank line or letter of credit, which has a maturity of one to 270 days.

Commodities: Items of expenditure (in the operating budget) which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and motor fuel are examples of Commodities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Goods and services acquired under contract the City receives from an internal service fund or an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

Competitive Bidding Process: The process following State law requiring that for purchases of \$10,000 or more a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Council's Goals and Objectives Session: The methods by which a government plans to achieve its service objectives. This session(s) is the basis upon which the annual budget is prepared. Also referred to as Council's Priorities

Council Priorities: Together with the Financial Forecast serves as the foundation for the development of the Annual Budget.

Current: Designates the operation of the present fiscal period as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

Current Taxes: Taxes that are levied and due within one year.

Debt Services: The City's obligation to pay the principal and interest of all outstanding debt instruments according to a predetermined payment schedule.

Debt Service Rate: See Property Tax Rate.

Debt Services Reserve: The debt service reserve is the fund, which may be used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements. The reserve fund is either funded in whole or in part from the proceeds of the bonds, or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues. If the reserve fund is used in whole or in part to pay the debt service, the issuer usually is required to replenish the reserve fund from the first available funds or revenues. A typical reserve requirement might be the maximum annual debt service requirement for any year remaining until the bonds reach maturity.

Deficit: A deficit is the excess of expenditures over revenues during a single accounting period, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for non-payment is imposed.

Department: A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

Disadvantaged Business Enterprise (DBE): A corporation, partnership, sole proprietorship, or other legal entity that qualifies as both a MBE, WBE, or M/WBE and a Small Business Enterprise.

Disbursement: Payment for goods and services in cash or by check.

Division: An organizational unit within a department's structure representing the major functional divisions of work.

Effective Tax Rate: It is the rate, which will generate the same tax levy next year from the properties on this year's tax roll.

Emergency: An unexpected occurrence, i.e., damaging weather conditions that require the unplanned use of City funds.

Encumbrance: To encumber funds means to set aside or commit funds for a fixture expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund: A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of providing goods through user fees. Rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in San Antonio are established for services such as the Airport, Parking facilities, and Environmental Services.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditures.

Executive Summary: Describes the policies affecting the budget, and presents a synopsis of the revenues the City will collect, the funds the City will spend, and the changes that have occurred from the previous year.

Expenditure: Decrease in the use of net financial resources for the purpose of acquiring and providing goods and services.

Expenses: Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations, for example depreciation.

Fees: Charges for services (also see User Charges).

Fiscal Year: The 12 month time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of San Antonio has specified October 1st to September 30th as its fiscal year.

Fixed Asset: Assets of a long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fixed Cost: A fixed cost, such as rent, does not change with increases or decrease in the amount of services provided.

FTE: FTE means full-time equivalent, authorized positions, filled or vacant.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group and general long-term debt account group.

Fund Balance: The excess of assets over liabilities and is therefore also known as surplus funds. A negative fund balance is also called a deficit.

Fund Schedule: A fund schedule is a financial forecasting statement that combines beginning and ending balances, including estimated revenue for any period of time.

Fund Summary: See Fund Schedule.

Funding Source: A funding source is the specifically identified dollars allocated to meet budgeted requirements/expenses.

Fund Statement: Usually pertains to a detailed breakdown of revenue or expenditures such as grants, and other awards.

GAAP: Generally Accepted Accounting Principals -- Uniform minimum standards of and guidelines to financial accounting and reporting.

General and Administrative Cost: Cost associated with the administration of City services.

General Fund: The largest fund within the City, the General Fund accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes the basic operating services such as fire and police protection, finance, code enforcement, parks and recreation, libraries, public works, and general administration.

General Government: Refers to a group of activities associated with the administrative function of the City such as: Legislative/Administrative, Finance, Budget and Research, Planning, Computer Services, Legal, Personnel, and Purchasing.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of operation of the government.

General Obligation Bonds: See Bond -- General Obligation.

GFOA: Government Finance Officers Association of the United States; organization that awards the Distinguished Budget Presentation Award.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a special achievement in a specific time period.

Grant: A contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a part of a specified function, but is sometimes also for general purposes.

Grant Match: City cost of in-kind services required to match Federal or State grant and programs.

Index Code: An Index Code is a six digit number. It is a unique code designed for convenience in referencing classification information for computer operations. It identifies the lowest cost or revenue classification. By means of a table look-up, the code is subsequently translated in the appropriate Fund, Sub fund, Type, etc.

Indirect Cost: An indirect cost is an expense necessary for the functioning of the organization as a whole that cannot be directly assigned to one service.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Grant: See Grant.

Intergovernmental Revenue: See Revenue – Intergovernmental.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis; for example, the Information Technology Services, Purchasing, Temporary Services, Equipment Renewal and Replacement, Employee Benefits and Insurance related funds, etc.

Inventory: A detailed listing of property currently held by the City showing quantities, descriptions and values of the property, and units of measure and unit prices.

Investment: Securities and real estate purchased and held for the production of revenues in the form of interest, dividends, rentals or base payments.

Invoice: A bill requesting payment for goods or services by a vendor or other government unit.

Levy: To Inventory: A detailed listing of property currently held by the City showing quantities, descriptions and pose taxes, special assessments, or service charges for the support of City activities.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed or refunded at some future date. Note: The term does not include encumbrances.

Line-Item budget: A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

Local Business Enterprise: A corporation, partnership, sole proprietorship, or other legal entity for the purpose of making a profit, which is primarily located within Bexar County for at least one year. For a branch office of a non-local business to qualify as a Local Business Enterprise, the local branch office must be located in Bexar County for at least one year, and must employ a minimum of 10 resident of Bexar County of employ Bexar County residents for at least 25 percent of the entire company workforce for use at the local branch office.

Long-term debt: Debt with a maturity of more than one year after the date of issuance.

Maintenance and Operation Rate: See Property Tax Rate.

Mandate: Is defined as changes to the current level of services, which will be required to comply with Federal, State and Local laws/Ordinances; a contractual obligation, or the operation and maintenance requirement for a completed capital improvement.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Minority Business Enterprise (MBE): A sole proprietorship, partnership, or corporation owned, operated, and controlled by a minority group member(s) who have at least 51% ownership.

Minority Corporation: A legal entity where 51 percent of each class of the shares of stock or other equitable securities is owned by minority group member(s). The minority group member(s) must have operational and managerial control, interest in capital, and earnings commensurate with their percentage of ownership.

Minority Group Member(s): African-Americans, Hispanic Americans, Asian Americans, American Indians and Handicapped Individuals legally residing and are citizens of the United States or its territories.

Minority and Women Business Enterprise (M/WBE): A corporation, or partnership, owned, operated, and controlled by a minority person(s) and women who, when combined, have 51% ownership. The minority person(s) and women must have operational and managerial control, interest in capital, and earnings commensurate with the percentage of minority and women ownership. To qualify as a minority and women business enterprise, the enterprise shall be headquartered in Bexar County for any length of time, or shall be doing business in a locality or localities from which the City regularly solicits, or receives bids on or proposals for, City contracts within the minority and women business enterprise's category of contracting for at least one year.

Modified Accrual Accounting: A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable and expenditures are recorded in the period that they are incurred. Since this type of accounting basis is a conservative financial approach, it is recommended as the

standard for most governmental funds. The budget is prepared using the modified accrual basis of accounting except for the recognition of encumbrances within the expenditure appropriations.

Net Working Capital: Current Assets less Current Liabilities.

Non-Departmental: Refers to a group of activities, which are not associated with or can be allocated to any particular department. These activities include outside agency contributions; boards, committees and commissions; intergovernmental contracts; general government contingency and liability expenses.

Non-Recurring Revenue: Resources recognized by the City that are unique and occur only one time or without pattern.

Object Code or Object of Expenditure: Last three digits of the five digit account code providing the lowest level of description. The object code has the same level of description as an index code.

Objective: Desired output oriented accomplishments, which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Official Budget: The budget as adopted by the Council.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Expense: Operating expenses are proprietary fund expenses that directly relate to the fund's primary service activities.

Operating Fund: Resources derived from recurring revenue sources used to finance the general fund, enterprise funds, and pay-as-you-go capital improvement projects.

Ordinance: An ordinance is a formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Overhead: Overhead is the element of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined readily. Usually overhead relates to those objects of expenditures that do not become integral part of the finished product or services such as rent, heat, light, supplies, management, supervision, etc.

Outside Agency: A governmental unit or other organization which requests funding from the City for a specified purpose; for example: AVANCE, Project QUEST; Ella Austin Community Center; Youth Programs; Boys and Girls Club of San Antonio, YMCA/YWCA; Centro del Barrio, and the Battered Women's Shelter.

Partnership: A legal entity where 51 percent of the assets and interest in the partnership is owned by one or more minority group members. For M/WBE purposes, minority group member or women partners must have a proportionate interest in the control, operation, and management of the partnership affairs.

Performance Budget: A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might includes miles of street paved per year, cost of paved streets per mile, tons of garbage collected per man hour, or cost per man hour of garbage collection.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services: All cost related to compensating employees of the City including employee benefit costs such as City contributions for retirement, social security, and health and life insurance.

Policy Issues: Refers to the listing of Program Improvements (PCB's), Mandates, and Reductions found in the budget document.

Positions Authorized: Full Time and Part Time positions budgeted in the personnel services category and included in the Departmental Position List.

Program: A program is a plan outlining funding for personnel and capital under which action may be taken toward specific goals and objectives.

Program Improvement: A program improvement is the addition of new equipment, personnel, or other expenditures aimed at improving the level of service or expanding services.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Property Tax (also known as Ad Valorem tax): Property taxes are levied on both real and personal property according to the property's value and the tax rate. Property values are established by the Bexar County Appraisal District.

Property Tax Rate: The property tax rate consists of two elements. The first is the maintenance and operation rate. Revenues received from this element are deposited in the General Fund and can be used for any public purpose. The maintenance and operation rate is subject to the provisions of state statute and an increase in the effective rate in excess of 8% is subject to a voter initiated rollback election. The second element is the debt service rate. This rate is set based on the City's debt service requirements. Funds received from this rate are deposited in the Debt Service Fund and are used solely to pay the principal and interest on present and projected debt. These two elements added together yield a total property tax rate for the current fiscal year.

Proposed Budget: See Budget.

Proprietary Funds: A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Purchase Order System: A City's system of using documents authorizing the delivery of specified merchandise or services and making a charge for them.

Rating: The creditworthiness of a City as evaluated by an independent agency such as Moody's or Standard and Poor's.

Re-appropriation: By City Council action, an Operating Budget spending authorization lapses on September 30 of each fiscal year. Any authorization not expended or encumbered is no longer legally allowed to be expended, and the dollars associated with the authorization "fall" to the ending balance. Those items that are deemed important are brought to the City Council to be "re-appropriated" in the new fiscal year.

Reconciliation: A detail analysis of changes of revenue or expenditure balances within a fund.

Reduction: To reduce line items due to budgetary constraints.

Refunding: Refunding is a procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: to reduce the issuer's interest cost or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding

bonds," and the outstanding obligations being refinanced are referred to as the "refunded bonds," or the "prior issue."

Replacement Cost: The cost of a property, as of a certain date, which can render similar service (but which need not be of the same structural form) as the property to be replaced.

Requisition: A written request from a department to the purchasing office for specified goods or services. This action precedes the authorization of a purchase order.

Reserve: 1) An account used to indicate that a portion of a fund's equity is legally restricted for a specific purpose and is therefore not available for general appropriations (designated). 2) An account used to indicate a portion of a fund's equity is legally restricted but, not for a specific purpose (undesignated).

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: The equity account reflecting the accumulated earnings of the enterprise funds.

Revenue: 1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

- 2) The term designates an increase to a fund's assets which:
 - . does not increase a liability (e.g., proceeds from a loan);
 - . does not represent a repayment of an expenditure already made;
 - . does not represent a cancellation of certain liabilities; and
 - . does not represent an increase in contributed capital.

- 3) (Resources) An increase in assets due to the performance of a service or the sale of goods. Revenues are recognized when earned, measurable, and reasonably assured to be.

Revenue Bonds: When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In San Antonio, revenues are typically derived from rates charged for utilities, airport leases and parking fees. Revenue bonds are not included in the 10% debt limit set by City Charter and under state law do not require voter approval.

Revenue Estimate: An estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Revenue - Intergovernmental: Revenue received from another government for a specified purpose. In San Antonio these are funds from Bexar County, the State of Texas, and from special districts.

Revenues - Special: Specific revenues that are legally restricted to expenditures for specific purposes.

Risk Management: 1) An organized attempt to protect a governmental entity against accidental loss in the most economical method. 2) The liability, either realized or potential, related to the City's daily operations.

SAWS (San Antonio Water System): In May 1992, the City's Wastewater Management Department, the Alamo Water Reuse and Conservation District and the City Water Board merged to become the new San Antonio Water System (SAWS), a quasi-governmental entity. The bond indenture adopted by the City Council at the time SAWS was created endeavored to establish a business-like relationship between the City and SAWS. Specifically, it provided that SAWS would make a payment to the City not to exceed 5% of gross revenues and that the City would pay water and wastewater charges to SAWS. At the time of the consolidation it was agreed that the fee to the City would be set initially at a rate, which would be "revenue neutral" to the City. That is, SAWS would remit to the City a payment calculated as a percentage of gross SAWS revenues in an amount, which would cover the

sewer and water charges the City would pay as well as to reimburse the City for the financial payments previously received from both the City Water Board and the Wastewater Department.

Services: Contribution to the welfare of others; a public good that is worthy of taxpayers support. Useful labor performed by the different City departments that produces results (Fire Department, Police Department, Building Inspections, Planning).

Services -- Current Budget Level: Represents the cost of providing service at the present level before mandates, reductions or improvements are considered and without considering increases in population of service demand.

Sinking Fund: A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefore are determined by the terms of the bond contract.

Small Business Enterprise (SBE): A corporation, partnership, sole proprietorship or other legal entity for the purpose of making a profit which is independently owned and operated and which is less than 20 percent of the U.S. Small Business Administration (SBA) size standard for a small business, except in cases where the reduced definition drops below \$1 million average gross receipts (as based on three years of sales) or less than 100 employees. All firms meeting these thresholds will be considered a SBE.

Sole Proprietorship: A legal entity that is 100 percent owned, operated and controlled by one or more minority group members. For MBE purposes, minority group member partners must have a proportionate interest in the control, operation, and management of the partnership affairs.

Source of Revenue: Revenues are classified according to their source or point of origin.

Surplus: A surplus is the amount by which revenues exceed outlays.

Taxes: Taxes are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. The term also does not include charges for services rendered only to those paying such charges as sewer service.

Tax Levy: The total amount of funds to be raised by general property taxes for operating and debt service purposes specified in the Annual Tax Ordinance as determined by the Bexar County Appraisal District.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purpose.

Transfers: 1) Transfers are the authorized exchanges of cash or other resources between funds. 2) The General Funds supports central services for other funds or departments, the reimbursement of these services to the General Fund is an Administrative Transfer.

Trust Funds: Accounting entities used to account for monies held by the City in a trustee capacity for organization, programs, or other funds.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Unit Cost: The cost required to produce a specific product or unit of service (i.e., the cost to purify one thousand gallons of water).

User Charges (also known as User Fees or User Based Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Undesignated Fund Balance: That portion of fund balance that is unencumbered from any obligation of the City.

Voucher: A document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

Women Business Enterprise (WBE): A sole proprietorship, partnership, or corporation, owned, operated, and controlled by women who have 51% ownership. The women must have operational and managerial control, interest in capital, and earnings commensurate with the percentage of women ownership. To qualify as a women business enterprise, the enterprise shall be headquartered in Bexar County for any length of time, or shall be doing business in a locality or localities from which the City regularly solicits, or receives bids on or proposals for, City contracts within the women business enterprise's category of contracting for at least one year.

Yield: The rate earned on a monetary investment.

DEPARTMENTAL PERFORMANCE MEASURE DEFINITIONS

This list of definitions reflects selected key performance measures for City departments. It is not a complete list of all measures covered in the Departmental Appropriations Section of this document.

ALAMODOME

Average Operating Revenue/Cost per Attendee: calculated by dividing the total attendance by the revenues collected/operating budget.

AVIATION

Airline Costs per Enplaned Passenger: includes landing fees, terminal building rental, loading bridges fees and other fees and charges divided by enplaned passengers.

Airport Operating Cost Per Enplaned Passenger: includes personnel, equipment, supplies, utilities and other direct operating costs together with airport service contracts divided by the number of enplaned passengers. Costs associated with capital outlays, depreciation and debt service are not included as operating expenses.

Airport Operating Revenue per Enplaned Passenger: includes landing fees, ground rental (i.e., fuel farm, air cargo ramps, FBO), building rental, concessions, parking fees, ground transportation fees (i.e., taxi, shuttle, limo, etc.) divided by the number of enplaned passengers. Excluded from operating revenues are the passenger facility charge (PFC) collections and grant funds.

Concession Revenue per Enplaned Passenger: Revenue received from any of the airport retail outlets (Food and sundries, etc.) and advertising divided by the number of enplaned passengers. Parking and car rental revenues are excluded.

CITY ATTORNEY

Percent of Lawsuits Tried with Favorable Disposition: In a favorable disposition, Motion for Summary Judgement is granted to the City, Motion to Dismiss is granted for the City, or a verdict is rendered for the City.

Red Flag Cases Filed: high-priority cases that usually involve code violations. Red Flag cases are cases where the City is seeking civil enforcement by way of injunctive relief of violations of its codes that affect public health safety or welfare. They are primarily cases where criminal enforcement has proved ineffective. They may also include cases from Public Works relating to flood plain violations and cases from Historic Preservation relating to violation of the demolition-by-neglect ordinance.

CITY CLERK

No. of Municipal Records Microfilmed per Week: this measure tracks the microfilming of all official records of the City Clerk's Office, Police Department and Health Department. These microfilmed records are made available to the public at the City Clerk's Records Facility building and at the City's Central Library.

CITY AUDITOR

Estimated Savings of External Audit Costs: the number of staff hours provided to external auditors (input) multiplied by the hourly savings rate of external auditors (output).

CODE COMPLIANCE

Total Cases (Citations) Filed in Court: All Categories including vacant lots, dangerous premises, junked vehicles, and alleys and right of ways, but excluding minimum housing (unsanitary premises).

Total No. of Vacant Lots Cleaned: includes vacant lots cleaned by the property owner and cleaned by the City.

Overall Average Response Time in Days: average number of days it takes for a complaint to be received and entered into the computer system by a Complaint Intake Officer until a Code Compliance Investigator arrives to conduct the first inspection.

Proactive Service Requests Initiated w/Violations: equals the number of service requests or cases initiated directly by department personnel, which includes NAD and Target Sweeps

Reactive Service Requests Initiated w/Violations: equals the number of service requests initiated by citizens calling 311, department personnel directly receiving emails, letters, request from neighborhood associations, walk-ins, and other department referrals.

COMMUNITY INITIATIVES (DCI)

Average Monthly Children in Care: the average number of children of any age receiving childcare each month via any program of the Children's Resource Division.

DCI Participants Obtaining Employment at or above \$8.75 per hour: the number of participants placed into employment as a result of a DCI service activity.

DCI Participants Obtaining Transitional Employment Below \$8.75 per hour: the number of participants placed into first or transitional employment as a result of a DCI service activity.

DCI Participants in Higher Education, Skill or Long-Term Job Training: the number of participants who enter higher education, skill training or long-term occupational training as a result of a DCI service activity.

Dollars into Community through VITA: the net total dollars refunded to participants as reflected on the tax returns prepared through VITA.

Dollar Value of Youth Community Service Hours: the estimated value (at \$6.50 per hour) of all volunteer hours contributed by youth for all community service programs.

Dollar Value of Elderly Community Service Hours to the Community: the estimated value (at \$8.75 per hour) of all elderly volunteer hours contributed by adults for all community service programs.

Number of Contracts and Vendor Agreements Managed and Monitored: the total number of individual contracts executed by or on behalf of DCI that are managed and monitored by the Department.

Number of Families Receiving Emergency Services: the number of families and individuals receiving financial emergency services for short-term assistance including utility bills, rent or mortgage payments, food, temporary housing or similar type services.

Number of Individual Development Account (IDA) Participants: the number of individuals successfully participating in the IDA program by contributing regularly to an asset building IDA account with a potential 4 to 1 dollar match upon withdrawal.

Number of Meals Served to Seniors: the total number of meals served to individuals (and spouses) at least 60 years old at one of the senior nutrition centers in the County.

Number of Participants Served by DCI's Direct Program and Contract Investments (duplicated): the number of individuals who received services from one or more DCI programs. Individuals participating in multiple programs are counted as a participant for each program (i.e. duplicated).

Number of DCI Participants Receiving Financial Literacy Training: the annual number of all individuals who receive services from a DCI program who complete a course on financial literacy.

Number of Individuals (Duplicated) Participating in Carver Community Cultural Center Events/Activities: the total number of individuals who attend an event or activity sponsored by the Carver Community Cultural Center.

Number of Taxpayers Assisted through Volunteer Income Tax Assistance (VITA): the number of individuals who have their federal tax return prepared via the VITA program.

Percent of Annual Income Returned to Low-Income Taxpayers via VITA: the average tax refund as a percentage of the average taxable income of all tax returns prepared.

Percentage of Budget from Outside Funding Sources: the percentage of the total annual operating budget of the Department that is not funded by the General Fund.

Percentage of Children in Kindergarten Readiness Program Displaying Mastery Skills: the percentage of all participating children evaluated in the Kinder Readiness (KR) program demonstrating mastery of all KR prescribed skills.

Percentage of Children in Poverty 0-5 Receiving Child Care Assistance Through the City: the number of children in poverty aged 0 to 5 who receive childcare compared with the total number of children in poverty aged 0 – 5 in Bexar County.

Percent of Contracts/Vendor Agreements Meeting Contract/Performance Requirements: the percentage of all contracts executed that meet or exceed contract or agreement performance requirements.

Percentage of Operations Funding Managed through Contracts with other Agencies/Organizations (in millions): the percentage of all annual operating budgets of DCI that is contracted to delegate agencies or sub-recipients for actual delivery of service.

Percentage of SAEP Seniors Graduating High School: the percentage of all seniors at the 15 participating schools who executed an SAEP Commitment form and graduated.

Percentage of Senior Population Participating in DCI Programs: the percentage of all unduplicated seniors participating in any program offered for the elderly or disabled, as compared to the number of elderly and disabled in the City of Bexar County (per Census 2000, as updated for growth).

Percentage of Staff Demonstrating Computer Literacy: the percentage of all DCI full-time regular employees who regularly use a computer to perform work assignments who demonstrate literacy in areas relevant to their job duties and responsibilities.

Tax Preparation Fees Saved and Returned to the Community: the total value of tax return preparation fees saved by individuals whose tax return was prepared by the VITA program.

Total Number of Staff Receiving Financial Literacy Training: the annual number of all DCI full-time regular employees who complete the Department's course on financial literacy.

Total Number of Community Locations with DCI Investments: the number of all physical locations where DCI services are provided. If multiple programs are in the same physical structure (or part of it) the facility is counted for each program (i.e. duplicated).

Total Number and Percentage of CCDS Vendors that are Texas Rising Star Certified: of all eligible CCDS childcare providers, the number (and resulting percentage) that meets Texas Rising Star certification requirements for being a high quality early care and education center.

Total Number and Percentage of Youth Services Participants Completing Character Development/Life Skills Training: of the total number of participants in the Diversion, Juvenile Restitution, Urban smARTS, NCC, START, Project WORTH, Teen Court, delegate agencies and the Youth Opportunity Program, the number completing training in character development or life skills type training.

CONVENTION FACILITIES

Occupancy Rate: calculated by using move-in/move-out and show days.

CONVENTION & VISITORS BUREAU

Monetary Value – Public Relations Exposure (In Millions): public relations articles are printed free of charge to be used for their media value. A cost estimate is made as to what the articles would have cost if the advertisement ads where charged at the same level they where printed this becomes the monetary value.

Number of CVB Initiated Convention Hotel Room Nights Booked: number of hotel room nights confirmed by Bureau sales staff for anytime in the future.

Number of CVB Initiated Convention Hotel Room Nights Hosted: number of hotel nights occupied by convention delegates meeting in San Antonio during specific month and year.

Number of CVB Initiated Convention Delegates Hosted: this number indicates total attendance at conventions held in San Antonio during the specified time period.

CULTURAL AFFAIRS

Amount of Non-City Dollars Leveraged for Arts (In Millions): total private, state and federal dollars raised to support the total production costs of City-funded arts and cultural events. These leveraged funds satisfy the City's matching requirements and do not include in-kind contributions.

Number of Arts and Cultural Programs Implemented: denotes programs or events intended to foster the development of stronger relationships between local arts/cultural agencies and the tourism and hospitality industries in ways that increase tourism and audiences. The cultural tourist is an individual who visits a destination to specifically experience the arts/culture, heritage and special character of the place.

Ratio of City Dollars to Non-City Dollars Spent: calculated by dividing the amount of non-city dollars by the amount of city dollars for any given project.

DEVELOPMENT SERVICES

Average Number of Days for Initial Plan Review: average number of calendar days it takes for a plan (interior finish-out, new residential or new commercial) to complete initial review by the City of San Antonio. City departments involved in the plan review process include Development Services, Public Works, Planning, Health, and Aviation Departments. San Antonio Water System also is involved in the plan review process. The UDC requires initial review of new commercial plans to be completed within 35 days.

ECONOMIC DEVELOPMENT

Total Number of New Jobs Created/Retained Through EDD Programs: total number of jobs created/retained, which are moving to San Antonio or are expanding and anticipated.

ENVIRONMENTAL SERVICES

Waste Tons Collected per Crew per Week: average waste tonnage collected by City crews on a regular workweek.

EXTERNAL RELATIONS

Average Monthly Revenue Received from Interlocal Agreements: average monthly revenue for all interlocal contracts with the City.

Federal Funds Received Related to Federal Initiatives Program: appropriations requests are a significant component of the City's Federal Initiatives program. This is a measure of the success of obtaining federal funding through the appropriations process.

FINANCE

Value of Investments – Trade-Cost Basis (billions): value of the City's investment portfolio based on the cost of the securities acquired, as of fiscal year end.

Turnaround Time on the Comprehensive Annual Financial Report (CAFR) Completion (days): number of days required to prepare the CAFR for the most recent fiscal year ended.

FIRE

Percent of City Blocks Able to be Reached Within 4.25 Minutes Travel Time: this measure represents a San Antonio Fire Department goal regarding station location in reference to travel time. The Department utilizes a goal of 4.25 minutes travel time to reach 90% of city blocks from dispatch to arrival on fire responses.

Percent of Frontline Fire Suppression Vehicles with LMDT Capabilities of Interaction with Dispatch and AVL Systems: this measure captures the percentage of all fire suppression vehicles that have laptop mobile data terminals that allow for data communication to both the dispatch center as well as GPRS modems.

Percent of Total Calls with a Response Time of 8 Minutes and Under From Call Entry to Arrival: this measure represents the percentage of the total fire calls that remain under an ICMA recognized benchmark of 8 minutes from the time a call enters the dispatch center to scene arrival.

FIRE-EMERGENCY MEDICAL SERVICES

Average Reported to Arrival Time Within the City: the average number of minutes elapsed from the time a call enters the dispatch center to scene arrival, which consists of: 1) call Reported to Dispatch, 2) Dispatch to Response, and 3) Response to Arrival. This measure is calculated for calls within the City, calls within suburban cities currently receiving EMS services, and for First Responder Units.

Number of Responses Per Full-time Unit: the average number of times each full-time ambulance is dispatched on an emergency call per year.

Number of Responses Per Peak Period Unit: the average number of times each peak ambulance is dispatched on an emergency call per year.

Number of Units Dispatched: actual number of ambulances dispatched on Emergency Calls per year.

HEALTH

Routine Food Establishment Inspections: routine inspections are applicable to permanent food establishments (not including mobile vending, temporary establishments or other vending operations).

HOUSING AND COMMUNITY DEVELOPMENT

Percent of Timeliness Expenditures: reflects the total unexpended balance of CDBG funds as of July 30th compared to the current annual CDBG Entitlement grant allocation.

HUMAN RESOURCES

HR Analysts Average Number of Workdays Required to Fill a non-uniform Vacant Position: includes time required by Human Resources staff to post the job announcement, develop an eligibility list, and conduct new hire processing. It does not include time required to review applications, time required for outside agencies to perform driving status verifications, drug screening and physicals, or time required by the selectee to submit notice of resignation to employers.

Alamo Community College District Interlocal Agreement: Examples of training initiatives developed through the ACCD Interlocal Agreement include: Automotive Diesel Mechanics, Plumbing, Computer Assisted Drawing (CAD), GIS, Contemporary Management Skills, Workforce Supervision, Administrative Management, Multidisciplinary Leadership Skills, Train the Trainer, Anger Management, Leadership Development Program. The Fiscal Year for ACCD Interlocal Agreement is from April through March.

Cost of Risk: includes administrative costs, retained losses, uninsured losses, and excess insurance premiums.

INFORMATION TECHNOLOGY SERVICE DEPARTMENT

No. of E-Payment Transactions: Excepting payments for City services provided over the World Wide Web. (i.e. municipal court fines, developmental services permit & inspection fees, and aviation parking passes.

No. of Help Desk Calls Processed: Calls placed by City employees to the COSA Help Line (207-8888) for problems related to technology. (i.e. telephone problems, desktop computers, and network connection problems)

No. of Crystal Reports Written by ITSD Staff: Reports created using the Crystal Reports report writing software. It is used to create reports from COSA databases to put information into easily readable and understandable format.

No. of Business Warehouse (BW) Information Cubes: A BW information cube is a specific data warehouse orientated to reporting and keeping data on COSA provided services. (i.e. pot hole repairs, service level agreements, stray animal pickups, and accounting transactions)

INTERNATIONAL AFFAIRS

Direct Expenditures by Official Guests to San Antonio (In Millions): direct expenditures are based on a per delegate expenditure of \$900.89 as reflected by a 1998 Deloitte and Touche study, International Association of Convention and Visitors Bureaus.

Dollar Value of Business Generated by CASA Program: based on yearly survey of CASA clients. This dollar value is the total value of verifiable bilateral trade.

Rate of Return per \$1 Invested in CASA Program: rate of return from each dollar invested by the City in the CASA San Antonio program.

LIBRARY

Materials Budget per Capita (General Fund): this number is an indication of the amount of City funds budgeted per person for library materials in Bexar County (print and non-print). This calculation is made by dividing the budget amount for Library Resources by the population of Bexar County.

Number of Items Borrowed: total number of items "circulated" (i.e. borrowed for use outside the library facilities) to the public during the current fiscal year. This figure is recorded monthly from the CARL Circulation report, and the total year-to-date is cumulated by Library Administration.

OFFICE OF MANAGEMENT AND BUDGET

No. of FIMP Projects Coordinated: Facility Improvement & Maintenance Program (FIMP) are funds set aside in order to provide maintenance on City facilities. In FY 2005, all FIMP projects were coordinated through the Asset Management Department.

No. of Departmental Counterparts Trained: training includes the annual budget process briefing, customized budget development worksessions and balanced scorecard training.

MUNICIPAL COURTS

Percent of Defendants Bonded and Released from Detention Center: this measure helps track the joint City-County Identification and Booking Project.

MUNICIPAL ELECTIONS

Turnaround Time for Release of Election Results: the total amount of time calculated from the close of the polls until the results of election are released to the media by the Office of the City Clerk.

NEIGHBORHOOD ACTION

Average Cost per Sweep: number represents cost of service delivery from all departments contributing to sweep activities.

Number of Affordable Housing Units Constructed: housing units constructed through the Department's housing programs.

PARKS AND RECREATION

Dollar Value of Restitution/Volunteer Program: the dollar value of all hours worked for the benefit of the Parks and Recreation Department without cost to the City. For those participating in the Restitution Program, individuals are assigned to work community service hours through the Municipal Courts and County Courts systems. The individuals serve their time by maintaining park property. Volunteers also donate time for this program.

Percentage of Parental Survey Results Reflecting Satisfaction with Program: this survey is administered one time per year and measures the parental satisfaction of the After School Challenge Program. The After School Challenge Program is a school-based program whereby Parks and Recreation Department staff work in conjunction with school district staff in providing tutoring, homework assistance, recreation activities and a safe place for students to assemble after school Monday through Friday during the school year.

PARKS AND RECREATION - GOLF OPERATIONS

Earnings per Round Based on Revenues and Operating Expenses: shows the current profit margin for each round. However, from that profit margin, indirect costs and loan expenses must be deducted.

Number of Regular Rounds Played: total number of rounds played if the rounds were played in full. Two 9-hole rounds are equivalent to one 18 hole round.

PLANNING

Cumulative City Square Miles Included in Plans approved by City Council: illustrate total number of city square miles covered by Neighborhood, Community, and Perimeter Plans.

Cumulative City Population Included in Plans approved by City Council: illustrate total population included in all completed Neighborhood, Community, and Perimeter Plans.

Number of Urban Design Plans: illustrate requested services by other Departments and agencies for site and development plans with urban design component.

Percent of Buildings Surveyed: illustrates number of buildings surveyed as part of the Historic Survey of structures within the City's original 36 square miles.

Percent of Planning Staff Certified: illustrates total number of Planning Department staff who receive their certification from the American Institute of Certified planners (ACIP).

Percent of Proposed Parcels in Neighborhood Conservation Districts Approved by City Council: illustrate the percentage of parcels proposed by staff actually approved by Council.

Total Number of Community Meetings: illustrates total number of community meetings held for the development, review, and approval of neighborhood, community, and perimeter plans in order to maintain community involvement in the planning process.

Total Numbers of Neighborhood Groups Registered with the City: cumulative number that gives an idea of potential and actual demand placed on this division.

Total Number of Staff Attending Training Classes Provided: illustrates total number of department staff receiving training on the use of Geographic Information Systems (GIS) applications.

POLICE

Code 3 Response Time: combination of average number of minutes to dispatch and average number of minutes to arrive at scene.

Number of Formal Complaints Processed: formal complaint is one that warrants a full investigation by the Department's Professional Standards Unit.

Patrol Availability Factor: measures the actual time a patrol officer is available to patrol. This does not include the time needed to respond to calls for service or administrative duties.

PUBLIC UTILITIES

No. of Public Utility/Franchise Contracts Monitored: contracts are monitored in order to provide regulatory and financial oversight over Public Utilities.

PUBLIC WORKS - GENERAL FUND

Dollar Value of Contracts Under Design or Construction: total dollar value of contracts under design or currently being executed. This number will fluctuate as projects are completed and added throughout the year.

Percent of Service Requests Meeting Service Level Agreements with Customers: percentage of 110 items met within Service Level Agreements between the City and its customers.

PUBLIC WORKS - PARKING

Parking Garage & Lot Revenue Net Operating Income Per Space: total of all revenues collected for garages and surface lots divided by the total number of parking garage & surface lot spaces maintained by the Parking Facilities Division.

Parking Meter Net Operating Income Per Meter: total of all revenues collected for parking meters divided by the total number of parking meters maintained by the Parking Facilities Division. This number includes parking meter rate increases that occurred in October 2003.

Number of Garage and Lot Spaces Available: total number of parking spaces maintained in parking garages and surface lots by the Parking Facilities Division.

PUBLIC WORKS - STREET MAINTENANCE

Percent of Potholes Repaired Within 48 Hours: percentage of all requests placed to Public Works regarding pothole repair, which are resolved within 48 hours of the request. Resolution includes survey of the site and action to conclude the situation.

Lane Miles Receiving Maintenance: number of lane miles receiving maintenance from both City crews and outside contractual services.

PURCHASING & GENERAL SERVICES

Average Cost of Car Light Truck Oil Change: measure of the average cost to City departments for automobile and light duty truck oil changes. The Police Department's Crown Victoria is the most common vehicle in use by the

City and is used in the cost calculation for automobiles. The Ford ½ ton pickup truck is used for the calculation of the cost for light duty trucks.

Percentage of Total Dollars Awarded to AABE's, MBE's and WBE's: reflects the relationship between the total overall contract dollars awarded and the total dollars awarded to Women-Owned Business Enterprises (WBE's), Minority-Owned Business Enterprises (MBE's) and African-American-Owned Business Enterprises (AABE's).

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